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ABSTRACT

The paper offers some basic information for making decisions about allocating and accounting for resources provided to young handicapped children. Sections address the following topics: reasons for costing, audiences for cost accounting and accountability information, and a process for cost accounting and accountability (defining cost categories, allocating resources to these categories, analyzing allocation data by categories, and reporting the data in a meaningful manner). Appended are codes, activities, and definitions for time utilization. (SB)

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Cost Accounting and Accountability

For early education programs for handicapped children

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WESTAR
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Cost Accounting and Accountability

For Early Education Programs for Handicapped Children

William Gingold

Southeast Mental Health
and Retardation Center
Fargo, North Dakota

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PREFACE

Over the past ten years, the author has been involved in planning, coordinating, implementing, and evaluating programs for young handicapped children and their families. Throughout this time, cost accounting and accountability in these programs have been found to enhance the acquisition of future resources, the allocation of such resources, and accountability for resources once acquired. This paper presents ideas on the what and how of cost accounting and accountability that can be utilized and adapted to meet individualized needs of programs serving young handicapped children and their families. The thoughts shared here are credited to many people, but the following are specifically acknowledged: Fran Hale, Tom Schneid, Dave Williams, Glyn Hanberry, Jim Sorenson, Hal Smith, and Tal Black. The author and WESTAR would appreciate readers' feedback on this paper.

INTRODUCTION

The purpose of this paper is to offer some basic information for making sound decisions about allocating and accounting for resources. Better information will generally help program directors and staff members to identify workable solutions for financial problems faced by their programs. The more that is known about a program's financial state, the less risk program directors face in making decisions about their organization and its services. Also, the more adept program directors and staff members are at acquiring and managing fiscal resources and responsibly accounting for them, the more successful they are likely to be in obtaining future resources to continue, maintain, or expand program services.

While the balance between quality and quantity of services and good financial management may be delicate and volatile, the pressure for all three continues to be expanding and unrelenting. These pressures include:

1. The ongoing need to restructure services to meet changing demands.
2. The need to contain the cost of services being provided to young handicapped children and their families.
3. The expanding role of local and state governmental and advocacy groups.
4. The ongoing need to determine inappropriate use of services.
5. The continuous modification and adjustment of reimbursement or support practices.
6. The importance of multiple source funding since "Proposition 13"-type legislation has affected local, state, and federal support systems.
7. The improvement of internal management and controls.
8. The utilization of prospective rate setting and costing which are consistent with reasonable and prevailing costs for services rendered across institutional settings.

Throughout this discussion, the following definitions of terms will be assumed:

Accountability:	maintenance of accurate records of transactions which are capable of being tracked
Budgeting:	planned distribution of available resources to defined categories
Cost:	the expense or price for a given object or activity
Cost Accounting:	ability to account for all costs by a pre-established classification system
Cost Categories:	cost by class unit
Costing:	establishing cost per unit

REASONS FOR COSTING

Costing and cost accounting are necessary to assist in effective financial management and in preparation of budget reports for other agencies. Through these means, program directors and coordinators can provide accounting documentation to funding agencies and other decision makers. Furthermore, they can assist their own staff in understanding the cost effectiveness of the program and provide them with tools to improve efficiency. Costing and cost accounting also promote public awareness that services to young handicapped children and their families are not free and that someone pays for the services at any given point in time. (In this function, cost accounting and costing are similar to health insurance coverage whereby the patient receives a statement indicating the total charges for services, the insurance company contribution, and the patient's balance). Finally, both costing and cost accounting provide for accurate prediction of the cost and effort required for program replication.

AUDIENCES FOR COST ACCOUNTING AND ACCOUNTABILITY INFORMATION

Before an efficient structure for analyzing project costs can be developed, specific audiences and their cost information needs must be identified and correlated to pertinent program components and activities. Once this correlation has been made, the structure of data collection and analysis may be planned and implemented in order to present cost information to the appropriate internal and external audiences. Internal audiences include the program staff and board of directors or advisory board. A multitude of organizations and agencies may be external audiences, but primarily they include funding sources (such as the Office of Special Education, State Departments of Education, and State Mental Health Divisions). Other external audiences are advocacy groups such as the Association for Retarded Citizens, United Cerebral Palsy, the Mental Health Association, and even federal agencies. In addition, requests will frequently be made by other agencies who receive a program's referrals or are a referring source for a program. Their information needs may relate to improving services to their clients or finding out more about a common target population.

Another important external audience includes professional colleagues and policymakers, that is, persons of influence and affluence that can fiscally impact on programs and services on a short- and long-term basis. They may be legislators, local politicians, company executives, chambers of commerce, and public school administrators.

The more funding sources a program has, the broader and more varied the cost accounting and accountability will have to be. Very seldom do two diverse agencies utilize the same terminology or even the same fiscal reporting formats. The critical aspects of cost accounting and accountability should communicate clearly to specific audience groups. Unless these communications are adapted to fit a particular audience, programs generally encounter major difficulties in the maintenance and survival of their services.

A PROCESS FOR COST ACCOUNTING AND ACCOUNTABILITY

After target audiences have been defined, four primary activities comprise the scope and sequence of cost accounting and accountability: (a) defining cost categories, (b) allocating resources to these cost categories, (c) analyzing the resource

allocation data by cost categories, and (d) reporting the data in a meaningful manner to internal and external accountability audiences. Each step in the process is described below.

DEFINING COST CATEGORIES

A cost category is a class unit, such as the services to children or staff development. The number of cost (or program) categories should be limited to as few as possible. Figure 1 is a budget matrix of line item costs and program categories. Generally in the first year of the project, line items and program categories are educated estimates. Even so, they are necessary, as they become initial standards for cost accounting and budgeting. These standards are used as reference points in determining if resources are being allocated and utilized efficiently.

ALLOCATING RESOURCES

The allocation of resources to program components by line item is usually based on the type of budgeting system used. Most early education programs for handicapped children funded by OSE use a closed system, meaning that a finite

FIGURE 1

Budget Matrix

	Program Categories						
	Services to Children	Services to Parents	Administration	Staff Development	Demonstration, Dissemination, Continuation	Evaluation and Research	TOTAL
Personnel							
Fringe							
Travel							
Equipment							
Supplies							
Consultants							
Telephone							
Rental							
Other							
TOTAL							

number of dollars is available for distribution throughout the budget matrix. Generally, additional sources of income (such as fees for services) are minimal and insignificant to the total budget. In a closed system, the allocation of resources is quite manageable, since resources are highly predictable. On the other hand, in an open system or a mixed closed and open system, one has to project the other major sources of income aside from project funds. In an open system which depends on fees for service, payments are usually received after services are delivered. Consequently, the manager of such a project has to be relatively accurate in projecting how many services can be provided by the program, how much will be charged for those services, and the return of collections on billings. Since most projects funded by OSE do not operate in an open system, it will not be discussed in any further detail.

ANALYZING RESOURCE ALLOCATIONS

To analyze the allocation of resources to line items and program categories, the preliminary educated estimates are used. The only consistent measurement unit that can be used to refine the educated estimates in the budget matrix is time utilization. Considering that the personnel line item tends to be 60 to 90 percent of most budgets, effective time utilization should result in a more realistic allocation of resources.

TIME-UTILIZATION SYSTEMS

A variety of time-utilization systems are available; two approaches are discussed here. The staff log (Figure 2) is a simple method of collecting time-utilization data for different activities. Each staff member (both educational/clinical and support) should maintain this log on a predetermined basis, either continuously (every day of the year) or randomly (for a week or month, three or four times per year). The decision whether to maintain the log continuously or at regular intervals should be based on the amount and kind of time-utilization data desired. To use the staff log, each staff member records a list of activities for a given date and, to the closest 15-minute interval, the amount of time spent on each activity. The time expenditure should be noted under the appropriate program category (services to children, services to parents, administration, staff development, demonstration/dissemination/continuation, evaluation/research, or others).

Once the record is complete, a time-utilization analysis can be performed by a clerical staff member, with the guidance of the project administrator if necessary. To have meaningful impact on effective time utilization, feedback should be given as quickly as possible to administrators and the staff who completed the log. Other kinds of data analysis should be at the discretion of individual staff, their supervisors, or the project manager. These may include (1) the percent of total available time spent in each program category or (2) the relationship between administrative time and direct "client" time.

Over a period of a year, time-utilization data can be related to the budget matrix data. With these two composites, one can determine what it costs per time unit (e.g., 15 minutes or an hour) by each line item of the budget matrix, (e.g., personnel, fringe benefits) for each program category (e.g., services to children, services to parents). It is with such data that the conscientious administrator or project manager can more effectively monitor and redirect resources to meet the project's goals and objectives.

A more sophisticated version of the staff log will provide more precise and accurate time-utilization data. Whether used in this way or modified for specialized project needs, the system should interfere minimally with staff activities and allow for individual styles of planning and working.

The first step is to identify all possible activities, tasks, and events that consume staff time. The list should be extensive and detailed--including mealtimes

FIGURE 2

Staff Log

Staff: _____

Week or Month of: _____ 198__

Reporting Unit = 15 minutes

Codes: SE - Screening/Evaluation
TE - Routine Treatment or Education
H - In-Home
C - In-Center

Date	Activity	Services to Children	Services to Parents	Admin-istration	Staff Development	Demonstration, Dissemination, Continuation	Evaluation and Research	Total
		SE TE H C						
TOTAL								

with children, sick leave, home visits, meetings, screening, and direct instruction. Once listed, the second step involves the assigning of the individual activities to "broad system categories," such as Entry System, Direct Services, Screening/Assessment/Evaluation, Intra-Organizational Services, Community Services, Nutrition Program, and others appropriate for particular situations. The broad categories and their related activities should then be numbered according to an arbitrary coding system (for use in data collection and analysis). Appendix A demonstrates the kinds of activities and categories that may be identified and a possible numbering system.

Because many persons will use the coded activities when collecting time-utilization data, clear and concise written definitions are necessary for each of the activities and functions which was identified. Thus, the third step is for the staff, by consensus, to define each of the code categories, ensuring consistency in their use of the Daily Event Record (Figure 3). The DER is the actual data collection form to be used by project staff for logging their daily activities (the fourth step), using the previously coded and defined activities. The DER included here should meet most project needs; information included on the form is as follows:

1. Consumer Name/Memorandum--the name of the person contacted by the staff member, and/or the activity, task, or function carried out.
2. Consumer/Other--how many contacts were involved or the "client number" assigned to the person contacted.
3. Activity Code--the code number which most accurately identifies the activity, task, or function (from the Activity List).
4. Duration--an estimate (to within 15 minutes) of the time invested in the activity.

FIGURE 3

Daily Event Record

Date: _____ Staff: _____

Consumer Name/ Memorandum	Consumer/ Other	Activity Code	Duration Hrs. Min.	Location	Special Project
1.					
2.					
3.					
4.					
5.					

5. Location--the location of the activity (listed by code numbers; e.g., 1 for city X, 2 for county Z, etc.).
6. Special Project--special services or projects, listed by code numbers or letters, which cut across the usual event categories.

The fifth step is to collect, record, and tabulate the data from the DERs. An identified staff member, the "DER manager," collects the forms daily from all personnel. For each date, the DER data is analyzed to determine: (a) the amount of time spent by each staff person for each program category on the Budget Matrix; (b) the amount of administrative versus direct "client" services; (c) the amount of time spent by location (e.g., in home, at center); (d) the amount of time it takes to complete a given activity (e.g., child assessment), and (e) any other information necessary to meet internal and external needs. The final step is to provide feedback on time utilization to each staff member and to prepare summary reports for other audiences.

With any time-utilization method, the first six month's use should be considered a pilot test for its effectiveness as a cost accounting and accountability tool. These initial data also provide a baseline for resulting changes in program, services, or resource allocation.

INFORMATION MANAGEMENT SYSTEMS

In addition to monitoring time utilization, it is extremely important to maintain an ongoing status report of fiscal resources as they are being used. Figure 4 shows one example of a variety of formats possible. This particular format includes the starting and completion dates of the grant, the number of months remaining on

FIGURE 4

Fiscal Report

Grant Start and End Dates: _____ to _____

___ Months Remaining as of _____ 198__

___ % of Grant Period Expired

Grant Includes Match of $_____

	Grant Budget (Including Match)	Expended to Date	Percent Expended	Remaining Funds
Salaries				
Fringe Benefits				
Other				
TOTAL				

the grant period as of a given date, and the percent of the grant period expired. In addition, one can look at each line item to determine what was budgeted (including the local match), what has been expended to date, the percent expended, and what funds remain. This format could be used on a monthly or a quarterly basis, depending on the project's need, as an ongoing fiscal report. The data can be used when making necessary requests for line item changes from federal, state and local authorities; in addition, the monthly expenditures by line item can be "rolled over" to the following year for use in making budget projections.

Another type of document that can be used for cost accounting and accountability is the financial statement. This statement can be prepared monthly, quarterly or annually, reflecting the dictate of the funding agency and state or local requirements. The monthly financial statement (Figure 5) reflects the period ending date, line items, and amounts budgeted (appropriated). As expenditures are incurred during a given period, they are listed, the balance is carried forward, and a total balance on hand is determined. This record provides immediate access to the level of expenditures for any given line item, so that the necessary adjustments can be made readily. The monthly financial statement provides sufficient information for monitoring and controlling most fiscal decisions. When more sophisticated approaches are needed, advice should be sought from a reputable accountant.

By using the time-utilization data along with income and expenditures allo-

FIGURE 5

Monthly Financial Statement

Period Ending: _____

	Appropriation	Expenditure	Balance
Personnel:			
Staff			
F.I.C.A			
Other Costs:			
Supplies			
Equipment			
Staff Training			
Communications			
Outreach Materials			
Facilities			
Library			
TOTALS			
Petty Cash on Hand			
BALANCE ON HAND			

cations, the project can simultaneously monitor the units of services delivered, cost of all resources used in creating and delivering the services, and the rates that need to be charged to cover the cost of services in the event that project or grant funding is discontinued. The interaction of such data bases results in a management information system that is functional for decision making. Management information systems produce data to assist project managers in these ways:

1. By assessing the patterns of service delivery (e.g., clients, amount of service delivered, when, where, etc.).
2. By determining how current resources are being acquired and consumed (e.g., the professional staff costs for different services).
3. By creating a data base for planning (e.g., identifying changing patterns of utilization).

COMMUNICATING THE INFORMATION

After collecting and analyzing the data, a report must be made to the internal and external audiences which require accountability. The following questions need to be addressed, considering the specific target audience:

1. Who should present the data to which audiences? The individual who presents the data must have a thorough knowledge of the recipients of the information and their possible interpretations of it. Particular staff should be responsible for reporting the parts of the data familiar to them.
2. What is the specific message that needs to be communicated to the given audience? How much information is needed and what types of information are needed? The message should be clear, short, and simple, and the report needs to be made in writing. All figures must be accurate, and numbers must "add up"; an error caused by oversight can destroy credibility. Furthermore, critical points that impact on the survival of the project should be highlighted.
3. To whom will the information be reported? Is there a need for different types of information for different target audiences? What are the characteristics of the audiences? Can you predict the audience reaction? The closer the data base is tied to the experiences and likes of the audience, the more effective will be the communication.
4. How will the information be presented? Verbally or in written form? Are graphics or art work needed? Is a multimedia presentation appropriate? One needs to consider many alternatives, keeping in mind economy and effectiveness.
5. When will the information be presented? Is there a need to present it more than once? Should the materials be modified for repeated presentations? Are critical dates established for the most effective presentation of cost data? Presentations should be well planned in advance.
6. What will be accomplished (effected) by providing the cost data? Is the effort worth the anticipated benefits? Are there more effective ways to accomplish the same objective? The presentation should reflect an awareness of and sensitivity to how the data will be perceived by the audience, and how the reported data will be compared to other data.

Whenever cost accounting and accountability information is presented, the intent is that the recipient of the communication will respond positively by supporting the program's efforts on behalf of young handicapped children and their families.

SUMMARY

This paper has provided an overview of some considerations in cost accounting and accountability for early childhood education projects. The approaches presented here can to be adapted for use in many different settings. To maintain the viability of project efforts, project directors and staff must be able to implement cost accounting and accountability procedures that will provide supportive data for their services.

APPENDIX A

CODES, ACTIVITIES, AND DEFINITIONS FOR TIME UTILIZATION

ENTRY SYSTEM (10-99)

10	Contact	A face-to-face communication concerning programming and other types of services needed, available, appropriate, and eligible.
20	Interview	A face-to-face interaction eliciting detailed information necessary for system entrance. Usually of longer duration than inquiry/screening/referral. Basic demographic information is collected. Individuals reaching this stage have a high probability of becoming eligible for program services.
30	Inquiry/screening/referral: Responding to information requests	By telephone, site visit, correspondence, and any other communication mode.
40	Program explanation for potential clients	Detailed program explanation to individuals who have completed Codes 10 and 20. This precludes immediate entrance into the program.

DIRECT SERVICES (100-199)

100	Parent conference	Face-to-face communication between parent and staff regarding any and all program components.
105	Parent/family counseling	Counseling applied to one or more members of the family, including mother, spouse, children, and other family members. The target of the counseling is the family constellation itself, and not simply the relationship of family members to a specific individual in the program.
110	Information and referral	Provide appropriate information on direct services and, if appropriate, provide the referral to other agencies and individuals which would provide appropriate services to a client and/or his family.
115	Home visit	Provide direct services through home visits. This may take the form of communication, education, counseling, etc.

120	Collateral interview	Contact with persons, relatives or collaborants who are significant members of the individual's constellation of relationships. The focus of the interview is on how the family member or collaborant can relate more positively to the specific individual.
126	Instruction (small group of children, 5 or less)	Any type of instruction and/or treatment for a small group of five or less.
130	Instruction (group of children)	Any group of instruction to six or more individuals.
135	Instruction (group of parents)	Specific education and/or treatment services for two or more parents at one time.
136	Instruction (individual parent)	Education and/or treatment for one individual parent of child who is in program.
140	Observation (child)	The observation of a child for a period of time. This observation is to be recorded. Format determined by locale.
145	Observation (parent)	Observation of the parent regardless of the situational setting to be recorded. Situation designation significant.
150	Mealtime with children	Time devoted to children during mealtime.
155	Parent meeting	Organized meeting for discussion of or to educate parents on specific issues.

SCREENING/ASSESSMENT/EVALUATION (200-299)

200	Preentry screening (individual)	Individual screening prior to child's entrance into the program.
210	Preentry screening (group)	Screening of groups of children prior to entrance into the program.
215	Screening (individual)	Screening of individual children enrolled in the program.
220	Screening (group)	Screening of groups of children enrolled in the program.
225	Diagnostic evaluation	An extensive evaluation to determine the strengths and weaknesses of child's functioning, as the basis for future programming.
230	Educational achievement evaluation	Extensive assessment of child's educational achievement before, during, and after program implementation.
235	Speech-language evaluation	Evaluating the speech and language abilities and deficits of children to assist in programming.
240	Hearing/vision evaluation	Evaluating hearing and vision modalities to determine appropriate instructional modes.
245	Physical evaluation	Evaluating the physical functioning of child by a physician and/or other medically delegated individual.

250	Dental evaluation	Evaluating child's teeth and gums and recommending appropriate follow-up action.
255	Medical follow-up	Follow-up check on recommendations as a result of observations and physical evaluations.
260	Dental follow-up	Follow-up check based on recommendations of dental evaluation.
265	Nutritional evaluation	Assess food intake, its quality, contents, and body's response.
270	Teacher-made criterion-reference testing	Ongoing assessment designed and implemented by teacher for specific goals and objectives of daily programming.

INTRA-ORGANIZATIONAL SERVICES (300-399)

300	Administrative meeting	Meeting primarily for communication which pertains to departmental and/or institutional maintenance.
305	Clinical meeting	Meeting primarily for communication pertaining to clinical maintenance of individuals, groups, and/or services.
310	Staff training/education meeting	Inservice training aimed at improving staff skills and competence. May involve orientation of new staff members to various program activities and functions.
312	Discussion participation	Staff participation with other organizational staff for the purpose of sharing information about non-administrative subjects.
315	Policy council meeting	Time devoted to all the interactions occurring at recognized policy council meetings.
320	Case conference	Discussion of two or more program staff regarding the case of a particular individual or client.
325	Program planning	Preparation and establishment of program objectives, materials, and presentations.
326	Program evaluation	Process of reviewing and evaluating program goals and accomplishments through quantitative and qualitative methods.
327	Research planning	Coordination and implementation of activities designated as research which are based on a predetermined systematic research design.
330	Materials preparation (instructional)	Preparation by staff of instructional materials to assist in the implementation of appropriate programs.
331	Materials review/instruc-	Review of instructional materials which may be
	contional	sidered as learning activities.
332	Materials review/preparation (instructional)	Review of materials which have been prepared for instructional implementation.

333	Curriculum development	The planning, coordination, and implementation of curriculum sequences that are not presently in operation. This may also include the review of existing curricula for revision considerations.
335	Client-related administration	Review of case materials, preparation of appropriate records and other administration directly related to individuals served by program.
340	Program-related administration	Review of materials and preparation of appropriate records directly related to total program.
345	Supervision	Supervisor's time spent in conversation with staff members concerning review of performance and continuing negotiation of mutually acceptable task definitions.
346	Meeting with supervisor	Review of performance and continuing negotiation with one's supervisor of mutually acceptable tasks (the supervisee).
350	Writing	Writing related to the preparation of speeches, papers for conferences, professional meetings, journal articles, grant proposals, etc.
355	Record keeping	Ongoing data maintenance of existing forms and/or records.
356	Bookkeeping	Record keeping of fiscal accounts related to budget management.
357	Purchasing materials	Review of purchasing options and actual purchasing tasks.
360	Local travel	Local program-related travel.
361	Out-of-area travel	Travel outside of program's geographic service area.
362	Sick leave	Absence from work because of illness.
363	Annual leave/vacation	Absence from work on prearranged vacation.
364	Professional leave	Absence from work to engage in some prearranged job-related activity such as professional meetings, professional growth experiences, professional conventions, and other previously approved activities.
365	Other leave time	To be specified.
366	Other intraorganizational services	To be specified in memorandum column.
368	Room clean up	Activities related to cleaning up the instructional/treatment space.

COMMUNITY SERVICES (400-499)

400	Client-centered consultation	Discussion with another professional regarding the disposition of a client's status.

405	Non-client-related consultation	Consultation and education conducted by the program staff for the benefit of persons outside the program; usually sponsored by another agency.
410	Public information dissemination	Imparting information to the general public, including speeches and lectures, educational campaigns, and routine responses to requests of information.
420	Collaboration with other professionals	Interaction with other professionals on specific tasks that are non-client-related.
425	Meeting with visitors	Hosting or meeting with a visitor to the program.
430	Meeting with visiting consultant	Hosting or meeting specifically with a consultant visiting the program.
435	Technical assistance/ training	Specific training and technical assistance by prearranged contractual arrangement outlining all objectives, procedures, and evaluation activities.
440	Student supervision	Supervising student volunteers and students serving practicums and internships.
445	Materials preparation	Preparation of materials for activities related to community service but not education or treatment.
450	Organizational meeting	Participation in organization meetings in the community which directly affect the program.
455	Other community service	All other services not covered by the above codes.

NUTRITION PROGRAM

500	Nutrition planning/ evaluation	Self-explanatory.
510	Food purchasing	Self-explanatory.
520	Food preparation	Self-explanatory.
530	Clean up	All tasks and clean-up activities pertaining to the nutrition program.